



## Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact [support@jstor.org](mailto:support@jstor.org).

The first third of the book is devoted to the political, economic and culture forces emanating from Greece and Rome. These chapters cover the history of countries which formed parts of the Byzantine and the Holy Roman empires. The Italian republics, Switzerland, Holland, the Scandinavian countries, Portugal and the British Islands are treated separately. In each case the author concludes that national deterioration is not due to national traits of character or to any natural law of growth and decay, but to lack of effort on the part of the people and their governments to understand the causes of deterioration, and to their failure to provide proper political machinery for compromising and adjusting conflicts between classes and interests. He says (p. 179) that "what led Greece to dissolution and Rome to downfall, was the primary impulse to combat, the inability to refrain from jealousy, hate and war." Of the Italian republics he says (p. 239): "The central fact of disunion in Italian life . . . analyzes down to the eternal conflict of interests of the rich and the poor, the very rich and the less rich."

The present differs from the past, in the opinion of the author, in that we are now consciously directing the course of our own evolution. We have realized that by studying the history and characteristics of peoples and nations, we can discover what is wrong with ourselves and with our communities, and invent processes and institutions for making the necessary compromises and adjustments between the conflicting interests of classes. Thus modern politics has become the science which deals with the structure and working of communities. It assumes the possibility of infinite improvement of the conditions of life by conscious effort directed to this end, and aims to make all political organization more economical and efficient for settling conflicts of interest and thus bringing about justice, order and peace. The author considers that the new politics had its beginning in England, in the reign of Queen Anne, when responsible government was initiated. His conclusion is (p. 471): "With the science of universal evolution has come the faith in unending betterment. And this, when all is said, is the vital difference between ancient and modern politics: that for the ancients the fact of eternal mutation was a law of defeat and decay, while for us it is a law of renewal."

The book may well be pondered by those philosophers who are prone to make prophecies based on alleged historical parallels.

A. H. SNOW.

*Washington, D. C.*

---

SELIGMAN, E. R. A. *Essays in Taxation*. Pp. xi, 707. Price \$4.00. New York: Macmillan Company, 1913.

This book, first published in 1895, has been enlarged by eight additional essays, while the older essays have been revised and expanded. As progress in the theory and methods of taxation becomes possible, the need for more data increases. In satisfying this demand, Professor Seligman's work has been very helpful. In this book, the author presents a large amount of material, inaccessible to most students. The opinions and conclusions of so accurate and thorough an investigator will receive the most careful consideration.

The change of emphasis in theory to be noted in the more recent essays is interesting. The individual viewpoint in taxation is now found inadequate. It must be supplemented by the social point of view or that of social economy. This social theory of finance is used to justify the distinction between earned and unearned income, as seen in recent income and inheritance taxes. The development of theory, however, requires better methods in taxation. In the essay on "Precision in Assessments," the importance of accuracy and the adoption of fixed, definite rules are emphasized.

Two essays have been incorporated, dealing with the claims of conflicting political divisions. It is urged that to meet changed economic conditions, separation of state and local revenues is necessary. With regard to federal and state relations, federal administration and state apportionment are suggested as the remedy for present interstate difficulties in levying the income, inheritance and corporation taxes. The proceeds of the latter two, however, should in large part be returned to the states.

Perhaps the most helpful additions are the essays summarizing the findings of recent reports in this country. The essential features of each report are clearly presented. In reviewing these documents, Professor Seligman finds that advance is being made toward solving the general property tax problem, that there is a growing recognition of the weakness of the local assessment of property, and that there is a marked tendency toward the separation of state and local revenues. The solution of our present problems will be greatly hastened by the increased attention being given to tax reform.

The complete references will be of great aid to the student. A bibliography on reports of special commissions on taxation is included.

RALPH E. GEORGE.

*University of Pennsylvania.*

---

SMITH, SAMUEL G. *Democracy and the Church*. Pp. xv, 356. Price, \$1.50. New York: D. Appleton & Co., 1912.

This book is a notable contribution to the rapidly growing body of literature dealing with the relation of religion to the social movement. This growth is in itself significant and lends support to the author's claim that "the modern scientific movement is finding it necessary to regard the religious life of the world as a permanent department of social science."

The task which Professor Smith has set himself is the application of the genetic method to the study of the relation of the Christian Church to the development of democracy. The work, conceived in no narrow partisan spirit, has been executed with fairness of judgment, firmness of touch and a constant sense of historical perspective, and commands throughout the respect of the reader, even if he be unable to allow all the claims that are made. The author holds that Jesus is "the essential Democrat," that "this peasant Jew provides permanent vision in human history," and that when we study the principles of the teaching and example of Jesus "we are looking into the fountain-head of the ideals of democracy." But it is not merely the influence of these ideals